



8011-01p

**SECURITIES AND EXCHANGE COMMISSION**  
**July 5, 2012**

**In the Matter of**

**Qiao Xing Universal Resources, Inc., and  
Qiao Xing Mobile Communication Co., Ltd.**

**File No. 500-1**

**ORDER OF SUSPENSION OF  
TRADING**

It appears to the Securities and Exchange Commission ("Commission") that there is a lack of current and accurate information concerning the securities of Qiao Xing Universal Resources, Inc. ("XING"), a British Virgin Islands corporation with headquarters and operations in the People's Republic of China. Those securities now trade in the over-the-counter market under the symbol XINGF since trading in them was suspended by the NASDAQ Stock Market Inc. ("NASDAQ") on May 10, 2012.

Questions have arisen regarding the accuracy and completeness of information contained in XING's public filings with the Commission concerning, among other things, the effectiveness of XING's internal control over financial reporting. It appears to the Commission that relevant information has not been disclosed about XING, including the following: (1) its CFO resigned; (2) its independent auditor resigned; and (3) its US counsel resigned.

It also appears to the Commission that there is a lack of current and accurate information concerning the securities of Qiao Xing Mobile Communication Co., Ltd. ("QXM"), a British Virgin Islands corporation with headquarters and operations in the People's Republic of China, which now trades in the over-the-counter market under the symbol QXMCF since it was suspended by the New York Stock Exchange ("NYSE") on May 18, 2012.

It appears to the Commission that relevant information has not been disclosed about QXM, including the following: (1) the Chairman of its Audit Committee resigned; and (2) its outside independent auditor resigned.

The Commission is of the opinion that the public interest and the protection of investors require a suspension of trading in the securities of the above-listed companies.

Therefore, IT IS ORDERED, pursuant to Section 12(k) of the Securities Exchange Act of 1934, that trading in the securities of the above-listed companies is suspended for the period from 9:30 a.m. EDT on July 5, 2012, through 11:59 p.m. EDT on July 18, 2012.

By the Commission.

Elizabeth M. Murphy  
Secretary

[FR Doc. 2012-16790 Filed 07/05/2012 at 11:15 am; Publication Date: 07/09/2012]